IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.W.P. No.19169 of 2006
Date of decision: 04.12.2006

M/s Colt International Limited, New Delhi.

-----Petitioner.

Vs.

Union of India and others.

-----Respondents.

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Girish Agnihotri, Advocate
for the petitioner.

ORDER:

The appeal filed by the petitioner, was dismissed by the Customs, Excise and Service Tax Appellate Tribunal (for short, "the Tribunal") on account of failure of the petitioner to deposit the amount of duty, as per order appealed against, before the Tribunal.

Learned counsel for the petitioner submits that the petitioner is now willing to deposit the amount, if the appeal is heard on merits.

Notice of motion.

Mr. Sanjeev Kaushik, Advocate accepts notice on behalf of the respondent.

We have heard learned counsel for the parties and perused the record.

Having regard to the facts and circumstances of the case, without expressing any opinion and justification or otherwise of the petitioner having earlier failed to make the deposit, we are of the view that in the interest of justice, the appeal of the petitioner be heard on merits, if the petitioner makes the deposit of duty on or before 31.12.2006.

In case of above order is complied with, the orders at Annexure P-9 passed by the Tribunal shall stand modified and the order at Annexure P-10 shall stand quashed.

The petition is disposed of accordingly.

(ADARSH KUMAR GOEL)
JUDGE

December 04, 2006
ashwani

(RAJESH BINDAL)
JUDGE